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This decision which follows *Craig v. Railroad Co.*, 39 N. Y. 404, is contrary to the numerous holdings in all the other States of the country. *Barney v. Keokuk*, 94 U. S. 324; *Attorney General v. Railroad Co.*, 125 Mass. 515; *Elliott v. Railroad Co.*, 32 Conn. 579. The dissenting opinion is a vigorous protest against carrying conformity of decision so far, especially in the face of present conditions, street railways now being so common and convenient to the public as to come within the purposes for which streets are established and maintained. 1 *Lewis*, Em. Dom. (2d Ed.) sec. 115f.

TARIFF—IMPORTATION FROM PHILIPPINES—SENATE RESOLUTION EXPLAINING INTENT IN RATIFYING TREATY—EFFECT OF CONDITION OF WAR.—THE DIAMOND RINGS, 22 Sup. Ct. 59.—*Held*, that a condition of war in the Philippines and a Senate resolution to effect that in ratifying the Spanish treaty the Senate did not intend to permanently annex islands nor incorporate their inhabitants into citizenship, did not operate to differentiate the status of the Philippines from that of Porto Rico in regard to tariff laws. Gray, Shiras, White, McKenna, J. J., dissenting.

In *De Lima v. Bidwell*, 21 Sup. Ct. 743, Porto Rico, after cession is declared United States territory and not subject to tariff laws applicable to foreign countries. *Downs v. Bidwell*, 21 Sup. Ct. sustained an act of Congress making discrimination in the case of Porto Rico in duties, imports and excises contrary to the constitutional provision. The court here approves both decisions and holds that in the absence of a special act of Congress it would be mere judicial legislation to make the existing tariff laws applicable to imports from the Philippines.

TAXES—INHERITANCE—PERSONAL PROPERTY OF NON-RESIDENT ALIEN—WILL EXECUTED ABROAD.—EIDMAN V. MARTINEZ, 22 Sup. Ct. 515.—*Held*, American securities passing under will executed abroad are not subject to inheritance tax imposed by Act of 1898, Section 29.

The question revolves upon the phrase "passed by will or under intestate laws of any State or territory." This language has frequently created difficulty in State courts. *Romaine's Estate*, 127 N. Y. 89. The words quoted above must be construed together and to construe "State" to include a foreign State would be rejecting a recognized principle that tax-laws should be literally construed. *Am. Net & Twine Co. v. Worthington*, 141 U. S. 463; *U. S. v. Hunnewell*, 13 Fed. 167.

TRUSTS—DUTIES AND LIABILITIES OF TRUSTEES—GUARDIAN'S SALE—CONFIRMATION.—FRAZIER V. JEAKINS, 68 Pac. 24 (Kan.).—A sale of the property of a minor by the guardian to her husband is void even though such sale was made upon fair consideration and free from fraud, and received the confirmation of a court of probate. Cunningham, J., dissenting.

"We cannot doubt that a sale by a trustee to his own wife would be set aside on the application of the cestui que trust on the ground of her relationship to the trustee. It would be evidence of unfairness quite as much as if the sale were made to the trustee himself, and falls within the spirit of the rule which forbids his own purchase." *Appeal of Dundas*, 64 Pac. 325. The confirmation of a guardian's sale by a court of probate is *res judicata* as to irregularities only, and cures nothing of substance. *Koehler v. Ball*, 2 Kan. 161, 83 Am. Dec. 451.